IN THE CLAIMS

Please amend the claims as follows:

Claim 1 (Canceled)

Claim 2 (Canceled)

Claim 3 (Canceled)

Claim 4 (Canceled)

Claim 5 (Canceled)

Claim 6 (Previously Presented): The information processing apparatus according to Claim 18, further comprising a file generator configured to generate the predetermined content of the second format on the basis of the first file.

Claim 7 (Previously Presented): The information processing apparatus according to Claim 18, further comprising a converter configured to convert either the first file or the second file into a third file for storing the predetermined content in a third format.

Claim 8 (Canceled)

Claim 9 (Currently Amended): An information processing method comprising:

a record controlling step for controlling with a processor a record in which first data identifies a predetermined content, ~~second data identifies a first file of the predetermined~~

content stored in a first format[[,]] and ~~third data identifying a second file of the~~

~~predetermined content~~ stored in a second format[[,]] ~~said first data, second data and third data~~

~~all corresponding to the predetermined content~~;

a specifying step for specifying the predetermined content from a single listing of the

first data in a content list ~~the predetermined content on the basis of the first data which~~

~~represents the predetermined content in the content list~~;

~~a selecting step for selecting either the first file or the second file in association with~~

~~the predetermined content specified in the specifying step; and~~

~~a manipulating step for manipulating the first file or the second file on the basis of the~~

~~second data or the third data in association with either the first file or the second file, by~~

~~controlling an encoding bit rate for the first file or the second file, whichever has been~~

~~selected~~

an acquiring step for acquiring from another information processing apparatus a file

format that is operable with the another information processing apparatus; and

a transferring step for transferring the predetermined content to the another

information processing apparatus in one of said first format and said second format

depending on which of said first format and said second format is consistent with the file

format acquired in said acquiring step.

Claim 10 (Currently Amended): The information processing method according to

Claim 9, ~~wherein the manipulating step reproduces~~ further comprising reproducing the

predetermined content stored in either the first ~~file~~ format or the second ~~file~~ format.

Claim 11 (Canceled)

Claim 12 (Canceled)

Claim 13 (Canceled)

Claim 14 (Currently Amended): The information processing method according to Claim 9, further comprising a generating step for generating the predetermined content in the second format on the basis of the <u>predetermined content in the</u> first <u>format</u> ~~file~~.

Claim 15 (Currently Amended): The information processing method according to Claim 9, further comprising a converting step for converting <u>the predetermined content in</u> either the first ~~file~~ <u>format</u> or the second ~~file~~ <u>format</u> into ~~a third file for storing the~~ ~~predetermined content in~~ a third format.

Claim 16 (Canceled)

Claim 17 (Currently Amended): A computer readable storage memory having instructions recorded thereon that, when executed by a processor, perform steps comprising:

a record controlling step for controlling via the processor a record in which first data identifies a predetermined content, ~~second data identifies a first file of the predetermined~~ ~~content~~ stored in a first format[[,]] and ~~third data identifies a second file of the predetermined~~ ~~content~~ stored in a second format~~, said first data, second data and third data corresponding to~~ ~~the predetermined content~~;

a specifying step for specifying <u>the predetermined content</u> from a content list ~~the~~ ~~predetermined content on the basis of the first data which represents the predetermined~~ ~~content in the content list~~;

~~a selecting step for selecting either the first file or the second file in association with the predetermined content specifying step; and~~

~~a manipulating step for manipulating the first file or the second file on the basis of the second data or the third data in association with either the first file or the second file, by controlling an encoding bit rate for the first file or the second file, whichever has been selected~~

an acquiring step for acquiring from another information processing apparatus a file format that is operable with the another information processing apparatus; and

a transferring step for transferring the predetermined content to the another information processing apparatus in one of said first format and said second format depending on which of said first format and said second format is consistent with the file format acquired in said acquiring step.

Claim 18 (Currently Amended): An information processing apparatus comprising:

a storing unit configured to store a plurality of contents in a storage area of a memory;

a database in which a first file ID identifying a first file of a predetermined content stored in a first format and a second file ID identifying a second file of the predetermined content stored in a second format that may be associated with a content ID that identifies the predetermined content;

a content ID specifying unit configured to specify ~~a content ID of~~ the predetermined content from a single listing of the content ID ~~when the predetermined content is selected from a content list, wherein the content ID represents the predetermined content~~ in [[the]] a content list;

~~a selecting unit configured to select one of the first file and the second file based on the first file ID and the second file ID acquired from the database when the content ID~~

~~specified by the content ID specifying unit is associated with the first file ID and the second~~

~~file ID; and~~

~~a manipulating unit configured to manipulate the first file or the second file, by~~

~~controlling via an encoder an encoding bit rate for the first file or the second file, whichever~~

~~has been selected~~

an acquiring unit configured to acquire from another information processing apparatus

a file format that is operable with the another information processing apparatus; and

a transferring unit that transfers one of said first file and said second file depending on

which of said first file and said second file is in a format consistent with the file format

acquired in said acquiring unit.

Claim 19 (Canceled)

Claim 20 (Currently Amended): An information processing apparatus comprising:

a storing unit configured to store a plurality of content identifications identifying each

content in [[a]] at least two formats ~~predetermined format that corresponds with one of the~~

~~plurality of content identifications~~;

a display unit configured to display ~~the plurality of~~ a single content ~~identifications~~

identification associated with the at least two formats;

~~a select unit configured to select a predetermined content identification by selecting~~

~~one of the plurality of content identifications displayed on the display unit;~~

an acquisition unit configured to acquire a format from another information

processing apparatus [[and]] that is operable ~~to operate a predetermined content file identified~~

~~by the predetermined content identification~~ in the another information processing apparatus;

and

a transfer unit configured to transfer the predetermined content file ~~specified by the predetermined content identification selected by the select unit~~ in ~~accordance with the~~ a format acquired by the acquisition unit to the another information processing apparatus.

Claim 21 (Canceled).

Claim 22 (Currently Amended): A method for selecting a predetermined content [[file]] in a predetermined format, comprising:

storing a plurality of content identifications that identify each content in ~~a predetermined format that corresponds with one of the plurality of content identifications~~ at least two formats;

displaying on a display unit ~~the plurality of content identifications~~ a content identification associated with the at least two formats of said predetermined content;

~~selecting the content identification by selecting one of the plurality of content identifications displayed in said displaying step;~~

acquiring a format from another information processing apparatus~~, said format~~ that is operable ~~to operate the predetermined content file identified by the predetermined content identification~~ in the another information processing apparatus; and

transferring to the another information processing apparatus the predetermined content ~~file specified by the predetermined content identification in the selecting step~~ in ~~accordance with~~ the format acquired in the acquiring step to the another information processing apparatus.